



County of Los Angeles **CHIEF ADMINISTRATIVE OFFICE**

713 KENNETH HAHN HALL OF ADMINISTRATION • LOS ANGELES, CALIFORNIA 90012
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DAVID E. JANSSEN
Chief Administrative Officer

May 13, 2003

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, CA 90012

Dear Supervisors:

APPROVAL OF AN APPROPRIATION ADJUSTMENT RELATED TO THE 2002-03 SHERIFF'S DEPARTMENT BUDGET AUDIT (3-VOTES)

IT IS RECOMMENDED THAT YOUR BOARD:

1. Approve the attached appropriation adjustment to facilitate accounting of costs associated with the Board-ordered audit of the Sheriff's Budget.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

Your Board appropriated \$1,000,000 in the 2002-03 Provisional Financing Uses (PFU) Budget to finance costs associated with your May 21, 2002 instruction to the Auditor-Controller (Auditor) to hire an outside accounting firm to audit several aspects of the Sheriff's 2002-03 Budget.

The Auditor entered into an agreement on December 10, 2002 for \$300,000 with Thompson, Cobb, Brazilio and Associates, Professional Corporation, for the requested contract services. This appropriation was not initially included in the Auditor's Budget and must be restored. In addition, the Auditor incurred costs of \$30,000 for the preparation and contract monitoring of the Request for Proposal. These costs should ultimately be charged against the Sheriff's budget to facilitate proper accounting of program expenditures. Therefore, \$300,000 is added to the Auditor's services and supplies account offset by intrafund transfers, and \$330,000 in appropriation is being transferred from the PFU Budget to the Sheriff's 2002-03 Budget to accommodate billings from the Auditor.

IMPLEMENTATION OF STRATEGIC PLAN GOALS

This action is consistent with the Countywide Strategic Plan, Goal 4, Fiscal Responsibility, by ensuring that program costs are accurately reflected in budget units.

Board of Supervisors
GLORIA MOLINA
First District

YVONNE BRATHWAITE BURKE
Second District

ZEV YAROSLAVSKY
Third District

DON KNABE
Fourth District

MICHAEL D. ANTONOVICH
Fifth District

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FISCAL IMPACT/FINANCING

The recommendation has no impact on overall net County cost as it merely reallocates appropriation from the PFU Budget to the Sheriff's 2002-03 Budget.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

Not applicable.

IMPACT ON CURRENT SERVICES (OR PROJECTS)

There is no impact on current services or projects as this action is only required to account for costs associated with your Board ordered audit of the 2002-03 Sheriff's Budget.

CONCLUSION

It is requested that the Executive Officer, Board of Supervisors, return an adopted, stamped copy of this action to the Chief Administrative Office Budget and Operations Management Branch at 500 West Temple Street, Room 754 for further processing.

Respectfully submitted,

DAVID E. JANSSEN
Chief Administrative Officer

DEJ:DIL
RLM:ES:vyg

Attachment

c: Executive Officer, Board of Supervisors
Sheriff
Auditor-Controller